

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 11(A)(4)
10-16-07

**OFFICIAL FILE COPY
CLERK OF THE BOARD
OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA**

RESOLUTION NO. R-1175-07

RESOLUTION OPPOSING FEDERAL OR STATE LEGISLATION THAT WOULD PREEMPT LOCAL GOVERNMENTS FROM SUING FIRMS THAT RENT HOTEL ROOMS OVER THE INTERNET TO RECOVER UNPAID BED TAXES; URGING THE U.S. CONGRESS AND THE FLORIDA LEGISLATURE NOT TO PASS SUCH LEGISLATION

WHEREAS, Miami-Dade County collects Tourist and Convention Development Taxes (“the bed tax”) on the rental, lease or use of hotel, motel, resort and other transient lodging accommodations (“hotel rooms”) in Miami-Dade County; and

WHEREAS, the bed tax is generally collected by the hotel, motel, resort or other transient lodging establishment (“hotels”) from the public on the retail rate for which hotel rooms are rented, and directly remitted to the County by the hotel; and

WHEREAS, firms that rent hotel rooms over the internet are currently acquiring such rooms by contract or arrangement directly with hotels and then selling these rooms to the public at substantially higher rates; and

WHEREAS, in some cases these firms may not remit bed taxes to the County commensurate with the retail rate; and

WHEREAS, lawsuits have been filed throughout the country by local governments to compel firms that sell hotel rooms over the internet to remit to the local governments unpaid bed taxes; and

WHEREAS, on September 12, 2006 by Resolution No. 1044-06, this Board directed the County Attorney to file a lawsuit against firms that sell hotel rooms over the internet to collect unpaid bed taxes; and

WHEREAS, bills and/or amendments are being considered at both the federal and state level that would preempt local governments from suing firms that rent hotel rooms over the internet to recover unpaid bed taxes,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board:

Section 1. Opposes legislation at the federal and state levels that would preempt local governments from suing firms that rent hotel rooms over the internet to recover bed tax revenues on the full price of such rentals.

Section 2. Urges the U.S. Congress and the Florida Legislature not to pass such legislation.

Section 3. Directs the Clerk of this Board to transmit a certified copy of this resolution to the members of the Miami-Dade County Congressional Delegation, the Governor, the Senate President, the House Speaker, and the Chair and Members of the Miami-Dade State Legislative Delegation.

Section 4. Directs the County's federal and state lobbyists to advocate against such preemption legislation, and directs the Office of Intergovernmental Affairs to include this item in the 2008 Federal and State Legislative Packages.

The foregoing resolution was sponsored by Commissioner Joe A. Martinez and offered by Commissioner Jose "Pepe" Diaz , who moved its adoption. The motion was seconded by Commissioner Dorrin D. Rolle and upon being put to a vote, the vote was as follows:

	Bruno A. Barreiro, Chairman	aye	
	Barbara J. Jordan, Vice-Chairwoman	aye	
Jose "Pepe" Diaz	aye	Audrey M. Edmonson	absent
Carlos A. Gimenez	aye	Sally A. Heyman	aye
Joe A. Martinez	absent	Dennis C. Moss	absent
Dorrin D. Rolle	aye	Natacha Seijas	aye
Katy Sorenson	aye	Rebeca Sosa	absent
Sen. Javier D. Souto	aye		

The Chairperson thereupon declared the resolution duly passed and adopted this 16th day of October, 2007. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: **KAY SULLIVAN**
Deputy Clerk



Approved by County Attorney as
to form and legal sufficiency.

JMM

Jess M. McCarty

5

MEMORANDUM

Agenda Item No. 11(A)(4)

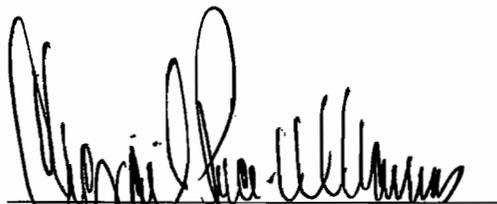
TO: Honorable Chairman Bruno A. Barreiro
and Members, Board of County Commissioners

DATE: October 16, 2007

FROM: Abigail Price-Williams
Acting County Attorney

SUBJECT: Resolution urging Congress
and the Florida Legislature not
to preempt internet bed tax
lawsuits

The accompanying resolution was prepared and placed on the agenda at the request of
Commissioner Joe A. Martinez.


Abigail Price-Williams
Acting County Attorney

APW/jls

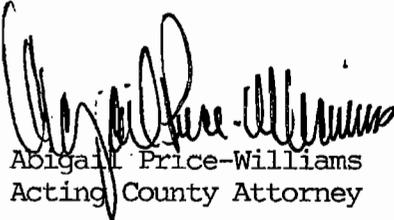


MEMORANDUM

(Revised)

TO: Honorable Chairman Bruno A. Barreiro
and Members, Board of County Commissioners

DATE: October 16, 2007

FROM: 
Abigail Price-Williams
Acting County Attorney

SUBJECT: Agenda Item No. 11(A)(4)

Please note any items checked.

- "4-Day Rule" ("3-Day Rule" for committees) applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Bid waiver requiring County Manager's written recommendation
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- Housekeeping item (no policy decision required)
- No committee review